

of the Revisal in Chapter 88.

218. Reforestation Laws: There are none.

219. Natural Resources Development Laws: There are none.

220. Agricultural Development Laws: There are none.

221. Tax Laws: (a) Lands are returned for assessment and revaluation every four years or as often as the legislature may enact. The Commissioners of each county appoint a board to value the property. In the assessment the lands are rated according to their value, whether improved, unimproved, or forest lands. The returns are made to the county commissioners, who can revise the same. The universal custom, however, has long been to list real estate at the owner's valuation.

(b) Livestock: Each person returns his livestock and the assessors may revise the values if they choose.

(c) Crops in storage are returned by the owner like his other property; also those retained for family or stock.

222. Livestock Range Laws: Nearly all the State is now under the provisions of the no fence or stock law. Where these have not been adopted owners are at liberty to turn their stock into the range. Killing or injuring stock is punished by clauses under the head of Crimes in the Revisal. The stock law was begun by the legislature of 1879 and there is a separate law for each county which adopted it. These can be found from the index of the laws of the different sessions from 1879 to the present time.

223. Livestock Slaughter Laws: Sec. 8 of Chap. 368, Laws of 1907, states that it is unlawful for any person or firm to sell the carcass of any animal which has been slaughtered, prepared, or kept under unsanitary conditions; and unsanitary conditions exist if the slaughter-house is dilapidated, if the drainage of the premises is not efficient, if maggots or filthy pools or hog-wallows exist in the yard or under the house, if the water supply is not pure, if hogs are kept in the yard or fed therein on animal offal, or if the odors of putrefaction exist therein, or if the meat is kept in unclean, bad-smelling refrigerators, or in unclean storage rooms.

224. Tare. Nothing is allowed deducted from weight of bales of cotton on account of breakage of scales. The farmer deserves to receive pay for every pound of lint cotton offered for sale according to its grade, but there is a custom known as tare which allows thirty pounds to be deducted from the weight of a bale on account of bagging and ties. This custom originated before the Confederate War, when bales usually weighed 350 pounds, and six per cent, or twenty-one pounds, was deducted; and when the weight of a bale in market was rated at 500 pounds, six per cent, or thirty pounds was still de-